

# FORM MO-1040C

## Information to Complete Form MO-1040C

### Name, Address, Etc.

If all the address information is correct on the preprinted label (if available), attach the label to the Form MO-1040C and print or type your social security number(s) in the spaces provided. If you did not receive a book with a peel-off label, or the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided on the return.

If the taxpayer or spouse died in 2004, check the appropriate box. If a refund is due to a deceased taxpayer, attach a copy of Federal Form 1310.

Enter your county of residence (enter "NONR" if nonresident) and the number of the public school district in which you reside (enter "347" if nonresident). See school district listing on pages 6 and 7.

### 65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were **age 65 or older** or **blind** and qualified for these deductions on your 2004 federal return, check the appropriate boxes.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. The Internal Revenue Service (IRS) is not a state agency and debts owed to the IRS are excluded from the non-obligated spouse apportionment.

### Line 1 — Federal Adjusted Gross Income

You must begin your Missouri return with your total federal adjusted gross income, even if you have income from a state other than Missouri.

If your filing status is "**married filing combined**" and both spouses are reporting income, use the worksheet on page 4 to split your income between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income you reported on your federal return. Splitting the income usually reduces the rate at which your combined incomes are taxed. For **all other filing statuses**, use the chart below.

FEDERAL FORM	LINE
Federal Form 1040	Line 36
Federal Form 1040A	Line 21
Federal Form 1040EZ	Line 4
Federal Telefile	Line I

### Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10).

### Line 5 — Income Percentages

To calculate your income percentage for Line 5, complete the following:

<b>Yourself</b>	
Line 3Y _____	divided by
Line 4 _____	= _____
<b>Spouse</b>	
Line 3S _____	divided by
Line 4 _____	= _____

The total entered on Line 5 must equal 100 percent — round to the nearest whole number. **Note:** If one spouse has negative income and the other spouse has positive income (example: your income is -\$15,000 and your spouse's income is \$30,000), enter 0% on Line 5Y and 100% on Line 5S.

### Line 6 — Filing Status and Exemption Amount

Check the box applicable to your filing status. You must use the same filing status as on your Federal Form 1040 with two exceptions:

**Box B** must be checked if you are claimed as a dependent on another person's federal tax return and you checked the "yes" box on Federal Telefile Tax Record, Line B, or Federal Form 1040EZ, Line 5; or you were not allowed to check Box 6a on Federal Forms 1040 or 1040A.

If you checked Box B, enter "0".

**Box E** may be checked **only if** all of the following apply: a) you checked Box 3 (married filing separate return) on your Federal Form 1040 or 1040A; b) your spouse had no income and is not required to file a federal return; and c) your spouse was claimed as an exemption on your federal return and was not a dependent of someone else.

**Only one box may be checked on Line 6, Boxes A through G.**

Enter on Line 6 the amount of exemption claimed for your filing status on Boxes A through G. The amounts are listed on Form MO-1040C.

### Line 7 — Tax from Federal Return

Use the chart below to locate your tax on your federal return. This amount is limited based upon your filing status and cannot exceed \$5,000 for a single filer or \$10,000 for combined filers. **Do not enter your federal income tax withheld as shown on your Form W-2(s) or federal return.**

Federal Form	Line Numbers
Telefile	Line K(2) (Tax—second box) minus Line L
1040EZ	Line 10 minus Line 8a
1040A	Line 36 minus Line 41a and any alternative minimum tax included on Line 28
1040	Line 56 minus Lines 44 and 65a

If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0".

### Line 8 — Standard or Itemized Deductions

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. Determine your standard deduction from the chart below.

Single	\$4,850
Married Filing a Combined Return or Qualifying Widow(er)	\$9,700
Head of Household	\$7,150
Married Filing Separate	\$4,850

If you or your spouse marked any of the boxes for 65 or older, blind, or claimed as a dependent, see your federal return for your standard deduction amount.

If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. To figure your itemized deductions, complete the Itemized Deductions Section on the back of the Form MO-1040C. **Attach a copy of your federal return (pages 1 and 2) and Federal Schedule A.**

## Line 9 — Dependents

**Do not include yourself or your spouse as dependents.**

Multiply the total number of dependents you claimed on your federal return by \$1,200. Only include dependents claimed on Federal Forms 1040A or 1040, Line 6c.

## Line 10 — Long-term Care Insurance Deduction

If you paid premiums for a qualified long-term care insurance policy in 2004, you may be eligible for a deduction on your Missouri income tax return. A qualified long-term care insurance policy must provide at least 12 months of coverage for individuals with chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, who are unable to care for themselves without the help of another person. Complete the worksheet below only if you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

- A. Enter the amount paid for qualified long-term care insurance. . . . . A) \$ \_\_\_\_\_

If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.

- B. Enter the amount from Federal Schedule A, Line 4. . . . . B) \$ \_\_\_\_\_
- C. Enter the amount from Federal Schedule A, Line 1. . . . . C) \$ \_\_\_\_\_
- D. Enter the amount of qualified long-term care included in Line C. . . . . D) \$ \_\_\_\_\_
- E. Subtract Line D from Line C. . . . . E) \$ \_\_\_\_\_
- F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** . . . . F) \$ \_\_\_\_\_

- G. Subtract Line F from Line A. . . . . G) \$ \_\_\_\_\_
- H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040C, Line 10. . . . . H) \$ \_\_\_\_\_

**Attach a copy of your federal return and Federal Schedule A (if you itemized your deductions).**

## Line 14 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on the back of the Form MO-1040C. If your Missouri taxable income is more than \$9,000, use the worksheet below the tax table to calculate the tax.

**A separate tax must be computed for you and your spouse.**

## Lines 15 and 16 — Resident Credit or Missouri Income Percentage

You can take a resident credit **or** figure a Missouri income percentage, **but not both**. One spouse may take the Missouri income percentage and the other the resident credit.

Visit [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax) for more information and examples.

**Line 15—Missouri Resident(s):** You should take the resident credit (Form MO-CR) if you are a full-year Missouri resident and had paid tax to other state(s) or political subdivision(s).

**Line 16—Nonresident(s):** You should determine your Missouri income percentage (Form MO-NRI) if you are a nonresident and had income from other state(s).

**Line 15 or 16—Part-year Resident(s):** You can take either the resident credit or the Missouri income percentage. Complete both Forms MO-CR and MO-NRI and use the one that is to your advantage.

**Attach a copy of your other state's return if using Form MO-CR. Attach a copy of your federal return if using Form MO-NRI.**

## Line 19 — Missouri Withholding

Include only Missouri withholding as shown on your Form W-2(s), 1099(s), or 1099-R(s). **Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding.**

**Attach a copy of all Forms W-2(s) and 1099(s).** See Diagram 1 on page 5.

## Line 20 — Estimated Tax Payments

Include any estimated tax payments made on your 2004 return and any overpayment applied from your 2003 Missouri return.

## Line 23 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

## Line 24 — Trust Funds

You may donate part or all of your overpaid amount or contribute additional payments to any of the five trust funds listed on Form MO-1040C and/or any two Additional Trust Funds listed below. The amount contributed to any of the five trust funds must be \$2 (\$4 if a combined filer) or more for each trust fund. The amount donated to any Additional Trust Fund must be at least \$1, but no more than \$200 per fund.

### Additional Trust Funds

If you choose to make an irrevocable donation to an Additional Trust Fund, enter the two-digit code (see below) in the spaces provided on Line 24. If you want to give to more than two Additional Trust Funds, please submit a check directly to the fund. See our web site for additional information.

### Trust Funds Codes

American Cancer Society Heartland Division, Inc., Fund . . . . .	.01
American Diabetes Association Gateway Area Fund . . . . .	.02
American Heart Association Fund . . . . .	.03
American Lung Association of Missouri Fund . . . . .	.04
Amyotrophic Lateral Sclerosis (ALS—Lou Gehrig's Disease) Fund . . . . .	.05
Arthritis Foundation Fund . . . . .	.09
General Revenue Fund . . . . .	.06
March of Dimes Fund . . . . .	.08
Muscular Dystrophy Association Fund . . . . .	.07
National Multiple Sclerosis Society Fund . . . . .	.10

## Line 25 — Refund

Subtract Lines 23 and 24 from Line 22 and enter on Line 25.

## Line 26 — Amount Due

Payments must be postmarked by April 15, 2005, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

**Check or money order:** Attach a check or money order (U.S. funds only), payable to: Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds.

**Electronic Bank Draft (E-Check):** By entering your bank routing number, checking account number, and your next check number, you can pay online at [www.dor.mo.gov/tax/personal](http://www.dor.mo.gov/tax/personal), or by calling (888) 929-0513. There will be a minimal handling fee per filing period/transaction to use this service.

**Credit Card:** The department accepts MasterCard, Discover, Visa, and American Express. You can pay online at [www.dor.mo.gov/tax/personal](http://www.dor.mo.gov/tax/personal), or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:



<u>Amount of Tax Paid</u>	<u>Convenience Fee</u>
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.0%
\$100.01–\$250.00	2.9%
\$250.01–\$500.00	2.8%
\$500.01–\$750.00	2.7%
\$750.01–\$1,000.00	2.6%
\$1,000.01–\$1,500.00	2.5%
\$1,500.01–\$2,000.00	2.4%
\$2,000.01 or more	2.3%

**Note:** The handling and/or convenience fees included in these transactions are being paid to the third party vendor, Collector Solutions, Inc., **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's web site and connecting to the web site of Collector Solutions, Inc., which is a secure and confidential web site.

## Sign Return

You **must sign** Form MO-1040C. Both spouses must sign a combined return. If you use a paid preparer, the preparer must also sign the return.

If you wish to authorize the Director of Revenue or delegate, to release information regarding your tax account to your preparer, or any member of the preparer's firm, indicate "yes" by checking the appropriate box.

## Attachments

- Forms W-2(s) and 1099(s)
- Copy of federal return (pages 1 and 2) and Federal Schedule A
  - if you itemized your deductions on Line 8, Missouri Itemized Deductions
  - if you have an entry on Line 10, Long-term Care Insurance Deduction
- Copy of federal return (pages 1 and 2) if using Form MO-NRI
- Other state's return—if using Form MO-CR

## Mail Form MO-1040C, Attachments, and Payment (if necessary) to:

Refund or no amount due —  
Department of Revenue, P.O. Box 500  
Jefferson City, MO 65106-0500

Balance due —  
Department of Revenue, P.O. Box 329  
Jefferson City, MO 65107-0329

## Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 1, Line 8.

You must itemize your Missouri deductions if you were required to itemize on your federal return.

## Line 1 — Federal Itemized Deductions

Include your total federal itemized deductions from Federal Form 1040, Line 39, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

## Lines 2 and 3 — Social Security Tax (FICA)

Social security tax is the amount in the social security tax withheld box on Form W-2(s). This amount cannot exceed \$5,450. Your Medicare is the amount in the Medicare tax withheld box on Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

## Lines 4 and 5 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2004. This amount cannot exceed \$8,640. (Tier I maximum of \$5,450 and Tier II maximum of \$3,190.) Enter the total on Line 4. Repeat for **your spouse** and enter the total on Line 5.

If you have both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 66, or, if only one employer, the amount refunded by the employer.

## Line 6 — Self-employment Tax

Include as self-employment tax the amount from Federal Form 1040, Line 30.

## Line 8 — State and Local Income Taxes

Include the amount of income taxes from Federal Form 1040, Schedule A, Line 5. If you checked Box 5b (general sales taxes) enter zero and skip to Line 10. The amount you paid in state income taxes included in your federal itemized deductions must be subtracted to determine Missouri itemized deductions.

If your federal adjusted gross income from Federal Form 1040, Line 36 is greater than \$142,700 (\$71,350 if married filing separate), complete the Worksheet — State and Local Income Taxes to determine the correct amount to subtract. If you don't complete the worksheet below, your Missouri itemized deductions will be lower than they should be, and you will pay too much tax.

## Line 9 — Earnings Taxes

If you entered an amount on Line 8 and you live or work in the Kansas City or St. Louis area, you may have included earnings taxes. Include on Line 9 the amount of earnings taxes withheld shown on Form W-2(s). See Diagram 1, on page 5, Box 19.

## Line 11 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 1, Line 8), you should take the standard deduction on the front of Form MO-1040C, Line 8, unless you were required to itemize your federal deductions.

## Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m. Monday, Tuesday, Thursday, and Friday and 8:45 a.m. to 4:30 p.m. Wednesday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

### Cape Girardeau

3102 Blattner Dr., Suite 102  
(573) 290-5850

### Columbia

1500 Vandiver Dr., Room 113  
(573) 884-3814

### Jefferson City

3237 W. Truman Blvd., Suite 100  
(573) 751-7191

### Joplin

1110 E. Seventh St., Suite 400  
(417) 629-3070

### Kansas City

615 East 13th St., Room B-2  
(816) 889-2920

### Springfield

149 Park Central Square, Room 313  
(417) 895-6474

### St. Louis

3256 Laclede Station Rd., Suite 101  
Maplewood, Missouri  
(314) 877-0177

### St. Joseph

525 Jules, Room 314  
(816) 387-2230

## Other Important Phone Numbers

### **Form Ordering**

Form Order Questions  
Forms-by-Fax

**(800) 877-6881**

(573) 751-5337

(573) 751-4800

Refund Inquiry Line

Electronic Filing Information

(573) 751-3505

(573) 751-3930

**Download forms or check the status of your return from our web site: [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)**

Suggestions for Tax System Improvements e-mail: [taxsuggest@dor.mo.gov](mailto:taxsuggest@dor.mo.gov)

## SPLITTING YOUR INCOME

Missouri law requires a combined return for spouses filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Form W-2s and 1099s. Or it may require more calculating by allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2003 Missouri tax withheld, less each spouse's 2003 tax liability. The result should be each spouse's portion of the 2003

refund. Taxable social security benefits must be allocated between each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040C, Line 1.

**Note:** Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return		Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number	Y — Yourself		S — Spouse	
1. Wages, salaries, tips, etc. ....		1	7	7		00	1	00
2. Taxable interest income ....		2	8a	8a		00	2	00
3. Dividend income ....		none	9a	9a		00	3	00
4. State and local income tax refunds ....		none	none	10		00	4	00
5. Alimony received ....		none	none	11		00	5	00
6. Business income or (loss) ....		none	none	12		00	6	00
7. Capital gain or (loss) ....		none	10	13		00	7	00
8. Other gains or (losses) ....		none	none	14		00	8	00
9. Taxable IRA distributions ....		none	11b	15b		00	9	00
10. Taxable pensions and annuities ....		none	12b	16b		00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc. ....		none	none	17		00	11	00
12. Farm income or (loss) ....		none	none	18		00	12	00
13. Unemployment compensation ....		3	13	19		00	13	00
14. Taxable social security benefits ....		none	14b	20b		00	14	00
15. Other income ....		none	none	21		00	15	00
16. Total (add Lines 1 through 15) ....		4	15	22		00	16	00
17. Less: federal adjustments to income ....		none	20	35		00	17	00
18. Federal adjusted gross income (Line 16 less Line 17). Enter amounts here and on Line 1 of Form MO-1040C ....		4	21	36		00	18	00

Enter on Form MO-1040C, Line 1.



*It is not necessary to complete the worksheet below if you chose to use state sales tax on Federal Schedule A, Line 5.*

## WORKSHEET — STATE AND LOCAL INCOME TAXES

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 36 is more than \$142,700 (\$71,350 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

1. Amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-6 of Federal Schedule A instructions.) If \$0 or less, enter "0".	1	00
2. Amount from Federal Itemized Deduction Worksheet, Line 9 (See page A-6 of Federal Schedule A instructions.)	2	00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3	00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4	00
5. Subtract Line 4 from Line 3.	5	00
6. Divide Line 5 by Line 1.	6	%
7. Multiply Line 2 by Line 6.	7	00
8. Subtract Line 7 from Line 5. Enter here and on page 2 of Form MO-1040C, Itemized Deductions, Line 10.	8	00

**Diagram 1: Form W-2**

<b>a</b> Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008	
<b>b</b> Employer identification number				<b>1</b> Wages, tips, other compensation		<b>2</b> Federal income tax withheld	
				<b>3</b> Social security wages		<b>4</b> Social security tax withheld	
				<b>5</b> Medicare wages and tips		<b>6</b> Medicare tax withheld	
<b>c</b> Employer's name, address, and ZIP code				<b>7</b> Social security tips		<b>8</b> Allocated tips	
				<b>9</b> Advance EIC payment		<b>10</b> Dependent care benefits	
				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12	
<b>d</b> Employee's social security number				<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b>	
				<b>14</b> Other		<b>12c</b>	
						<b>12d</b>	
<b>e</b> Employee's first name and initial				<b>f</b> Employee's address and ZIP code			
<b>15</b> State Employer's state ID number				<b>16</b> State wages, tips, etc.		<b>17</b> State income tax	
<b>18</b> Local wages, tips, etc.				<b>19</b> Local income tax		<b>20</b> Locality name	

**Form W-2 Wage and Tax Statement**

**Copy A For Social Security Administration** — Send this entire page with Form W-2 to the Social Security Administration; photocopies are not acceptable.

2004

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Missouri Taxes Withheld

Earnings Tax

# 2004 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must be entered on your income tax return.** This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located.

The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided.

- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Cainsville R-I . . . . .	058	Crystal City 47 . . . . .	110	Galena R-II . . . . .	161	Howell Valley R-I . . . . .	210
Adair Co. R-II (Brashear) . .	045	Calhoun R-VIII . . . . .	059	Dadeville R-II . . . . .	111	Gallatin R-V . . . . .	162	Hudson R-IX . . . . .	211
Adrian R-III . . . . .	001	Callao C-8 . . . . .	061	Dallas Co. R-I (Buffalo) . .	112	Gasconade C-4 (Falcon) . .	163	Humansville R-IV . . . . .	212
Advance R-IV . . . . .	002	Camdenton R-III . . . . .	062	Davis R-XII . . . . .	113	Gasconade Co. R-I		Hume R-VIII . . . . .	213
Affton 101 . . . . .	003	Cameron R-I . . . . .	063	Delta C-7 (Deering) . . . .	385	(Hermann) . . . . .	197	Hurley R-I . . . . .	214
Albany R-III . . . . .	004	Campbell R-II . . . . .	064	Delta R-V . . . . .	116	Gasconade Co. R-II			
Altenburg 48 . . . . .	005	Canton R-V . . . . .	065	Dent-Phelps R-III		(Owensville) . . . . .	376	Iberia R-V . . . . .	215
Alton R-IV . . . . .	006	Cape Girardeau 63 . . . .	066	(RFD, Salem) . . . . .	117	Gideon 37 . . . . .	165	Independence 30 . . . . .	217
Appleton City R-II . . . . .	008	Carl Junction R-I . . . . .	067	DeSoto 73 . . . . .	114	Gilliam C-4 . . . . .	166	Iron Co. C-4 (Viburnum) .	218
Arcadia Valley R-II		Carrollton R-VII . . . . .	068	Dexter R-XI . . . . .	118	Gilman City R-IV . . . . .	167		
(Ironton) . . . . .	009	Carthage R-IX . . . . .	069	Diamond R-IV . . . . .	119	Glenwood R-VIII . . . . .	169	Jackson R-II . . . . .	219
Ash Grove R-IV . . . . .	011	Caruthersville 18 . . . . .	070	Dixon R-I . . . . .	120	Golden City R-III . . . . .	171	Jasper Co. R-V . . . . .	222
Atlanta C-3 . . . . .	012	Cass Co. R-V . . . . .	010	Doniphan R-I . . . . .	121	Gorin R-III . . . . .	172	Jefferson C-123	
Aurora R-VIII . . . . .	013	Cassville R-IV . . . . .	071	Dora R-III . . . . .	122	Grain Valley R-V . . . . .	173	(Nodaway Co.) . . . . .	223
Ava R-I . . . . .	014	Center 58		Drexel R-IV . . . . .	123	Grandview C-4		Jefferson City . . . . .	224
Avenue City R-IX . . . . .	015	(Jackson County) . . . . .	074	Dunklin R-V		(Jackson Co.) . . . . .	174	Jefferson Co. R-VII	
Avilla R-XIII . . . . .	016	Centerville R-I . . . . .	077	(Jefferson Co.) . . . . .	124	Grandview R-II		(RFD, Festus) . . . . .	225
		Central R-III (Park Hills) .	480	East Buchanan Co. C-I		(Jefferson Co.) . . . . .	175	Jennings . . . . .	227
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